Fiscal Operations for the Year 1859, and the State of the Finances at the Close of the Year, Ac.,

BOARD OF SUPERVISORS. A regular meeting of this Board was held yesterday Stewart in the chair.

Mr. BLUNT offered a resolution that the sum to Mr. John E. Devlin, counsel for certain insurance npanies, in accordance with a decree of the Supreme irt. Referred to Committee on Annual Taxes. I report was received from the Committee on Printing, , in favor of paying Mr. John A. Gray \$180 for print-

and stationery. It was adopted.

report of Committee on Printing and Stationery reed in favor of, and the contract for, printing the es and documents of the Board for 1860 be given to John H. Tobitt, the lowest bidder, who agrees to do a fled amount of work for \$1,420. The next lowest

The bill of lease Messerole for board of witnesses ting to \$475, was directed to be paid. bill of the Pennsylvania Coal Company for coal furnished this county, amounting to \$565 20, was ordered

The Comptroller's annual report, for the expenditures of the county for 1859, was received, and 1,500 copies directed to be printed in pamphlet form. Subjoined is the

CITY OF NEW YORK, DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, Feb. 13, 1860.

CITY OF NEW YORK, DEPICE, Feb. 13, 1860.

GENTIEMEN OF THE BOARD OF SUPERVISIONS OF THE COUNTY OF NEW YORK:—

In compliance with the requirements of law the Compitoler herewith respectfully submits to your honorable body his annual report, exhibiting the fiscal operations of the county government during the year 1859, and the state of its finances at the close of the year:—

SUPERATION OF THE FISCAL AFFARES OF THE COUNTY OF NEW YORK FROM THOSE OF THE CORPORATION OF THE FISCAL AFFARES OF THE COUNTY OF NEW YORK FROM THOSE OF THE CORPORATION OF THE CITY OF NEW YORK FROM THOSE OF THE CORPORATION OF THE CITY OF NEW YORK FROM THOSE OF THE CORPORATION OF THE CITY OF NEW YORK FROM THOSE OF THE CORPORATION OF THE CITY OF NEW YORK OF THE BOARD OF THE CORPORATION OF THE CITY OF NEW YORK OF THE HOUSE OF THE COUNTY OF NEW YORK.

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FORMER'S AND THE CITY OF THE CITY OF NEW YORK OF THE CITY OF THE CITY OF THE CITY OF NEW YORK OF THE CITY OF THE C

county officials.

In order to define clearly what are "city expenses," for which, according to the charter, "annual and occasional appropriations shall be made by proper ordinances of the Common Council," and warrants are required to be drawn upon the Chamberlain, countersigned by the Mayor and Clerk of the Common Council, and what are "county expenses," or purposes for which appropriations are required to be made by the Board of Supervisors, and warrants drawn upon the County Treasurer, countersigned by the Mayor, and Clerk of said Board, it appears to be very desirable that some legislative action should be had.

Supervisors in and for 1859 (see p.) was. 3,360,732 26

45,840 28 \$3,885,732 26

Balance remaining unexpended December Balance remaining unexpended December 31, 1859... \$82,853 84

OPERATIONS AND STATE OF THE TREASURY.

RECEIPTS — The total amount of receipts into the county treasury during the year was as follows:

From taxes... \$8,808 087 82

Less amount transferred to the city treasury... 5,468,198 84

80,096 79 28,328 66 40 268 13 38,856 37 42,675 66 22,490 15,004 5 17,519 89

ing from abacepents, remissions and corrections in the year, when, under the present laws, the tax/books are piaced in the hancs of the Receiver of Taxes for collection, and the shortness of the time allowed in which taxes may be paid without the addition of a penalty for delay, the work of collecting the taxes has to be performed within a very limited space of time. Tax payers naturally dofer payment till the last moment whilst there is no ponsity incurred for delay, especially in stone of stringscoy in the mocry market, and cousequently towards the close of the year the Receiver's office is constantly besieged by great numbers of tax paying citizens, who are then impatient of delay, but who cannot then all be served as expeditiously as they desire. The clerks being much pressed and crowded, it is not surprising that many mistakes are mais in the settlement of taxes, and much versation is caused to the citizens and consequent labor to this department during the pastycar for the correction of errors made in former years, and on examination it has been found that they have been presented to this department during the pastycar for the correction of errors made in former years, and on examination it has been found that they have been concaioned principally by "errors in posting," "comission to post payments made, and by payments on wrong property." The first two of these causes are chargeable entirely to want of proper care in the officers and clerks of that bureau. In the cases where payments are made on the wrong property the taxpayers are generally in failt. All these evide could be, to a great extent, prevented by greater care on the part of the Receiver and his clerks, and commencing the collection of the taxes at an earlier period in the year, and graduating the penalty for non-payment over a longer space of two, as has heretofore best repeatedly recommended by me.

By law, the office of the Receiver data and payment over a longer space of the same and controling the clerks to the such payment of the receive

no right to unterfere with or make remissions of taxes. Subsequently this option was seems what modified. The Board of Supervisors, by resolutes passed March 7, 1859, after the same had been vetood by the Mayor, ordered, "that the Comptroller be and is hereby requested to give such itstructions to the Receiver of Taxes as will effectually check the mutilation, under the action of the Common Council, of the tax lists, after having been approved by the Supervisors of the County."

The Board of Supervisors and the Common Council continue to entertain applications from tax payers for relief, and to direct that remissions shall be made. It seems that the Supervisors have the power to make reductions and remissions at any time within six months after confirmation of the assessments and delivery of books to the Receiver of Taxes; but their right to do this after that time appears to be doubtful, and as tasho power of the Common Council in this respect, it seems to be founded only on long conduced usage. It is recommended as the better course that all applications for relief from errors in taxe, except those which come clearly within the legal jurisdiction of the Supervisors, be referred to the Comptroller, who might, nevertheless, in cases of doubt or importance, avail himself of the advice of the legislative department. It is believed that this is the proper department for the correction of errors of this character, and adjustment of accounts between the government and individuals, and that there should be only one, and not two or three departments, open for such corrections.

vernment and individuals, and that there should be only one, and not two or three departments, open for such corrections.

ACCOUNTS BRIWSEN THE CITY AND COUNTY GOVERNMENTS.

For economical reasons, doubtiess, the act for the separation of the liscal affairs of the county from those of the city, provided that the same duties which had previously been performed by the Comptroller and other fiscal officers about still be performed by them, in respect to the business of both city and county. Appropriations are made for city purposes by the Common Council, and for county purposes and the State taxes by the Beard of Supervisors. The assessments made as the basis of taxation, to pay all these appropriations, are made at one and the same time, and couldrass by the Supervisors, and the same time, and couldrass by the Supervisors, and the assessment rolls or tax book, coataining the tax accounts for both city and county purposes, are put into the hands of the Receiver of Taxes for collection, without any separation or distinction of the taxes of the city from those of the county; and as the same are collected by him, they are deposited in the occupit treasury in one common fund.

All moneys collected by the Clerk of Arrears, for taxes and assessment in the are deposited by him with the Chamberlain of the city. Of course this method of doing business makes it necessary for the Comptroller to keep accounts between the city and county, and to direct the transfer of moneys deposited from one treasury to the other, as may from time to to time be necessary for the county ledger to the Receiver of Taxes, that portion levied for county purposes being credited to the account of "Appropriations for the year 1859, made by the Board of Supervisors," and the pertion levied for city purposes to the account of "the Mayor, Adermen and Componenty of the city of New York."

The following is a statement of the amount of taxes uncollected December 31, 1858, the amount of the city of New York."

turned by him.

A statement showing the expenditures during the preciting north, and the condition of each appropriation, is made out by the bookkeeper on the first of each mouth, and sent to the Comptroller, by whom copies of the same are transmitted to the Board of Supervisors and to his are transmitted to the Board of Supervisors and to his

made out by the bookkeeper on the first of each mouth, and sent to the Comptroller, by whom copies of the same are tracemitted to the Board of Supervisors and to his Honor the Mayor.

A report is also prepared at the close of each quarter of the fiscal year, showing the name of all persons in whose favor, and the amount of each warrant issued during the quarter, and on what account the same was paid, which report is transmitted by the Comptroller to the Board of Supervisors.

The following statements are hereto annexed:—

1. Statement of the appropriations made by the Board of Supervisors during the year 1859, amounts expended thereon, and the balances remaining unexpended at the close of the year.

2. Statement showing the number and amount of warrants drawn upon the County Treasurer during the year ending December 31, 1859; the number and amount of warrants paid during the same period, and the number and amount of or warrants paid during the same period, and the number and amount of catary paid to each regular officer and remaining unpaid December 31, 1859.

3. Statement, showing the name, official designation, and an ount of salary paid to each regular officer and employé of the county, for services rendered during the year 1859.

4. Statement, showing the total amount of collections in the bureau of the Receiveriof Taxes during the year 1859.

5. Statement of accounty between the Mayor, Aldermen.

In the last annual report of the Comptroller to the Common Council, it was stated as follows:—"It is confidently believed that a jost and proper equalization in the valuation of property throughout the State would operate favorably to the inhabitants of the city and county of New York, and reduce the proportion of taxtion for State purposes, to which they have heretofore for many years been subjected." The Comptroller is happy so state that the Board of State Areasors created under the act of 1859, (Chap. 312,) fixed the aggregate valuation of property in the county, as the basis for State taxes, at \$252,003,476, which is less than the aggregate valuation by the County the county, as the basis for State taxes, at \$22,003,476, which is less than the aggregate valuation by the County Assessors, by \$19,105,266.

which is less than the aggregate valuation by the County Assessors, by \$19,165,256.

FIRSH AND COMMENSATION OF COUNTY COPYLOWIS.

In the opinion of the Comptrollor, all officers whose salaries are paid from the County Treasury, should, so far as practicable, receive a fixed compensation for their services, and all fees which they are by law authorized to charge for official services rendered by them and their assistants, should be paid into the County Treasury. It would also seem equitable that the various public offices schould be generally self sustaining, and that the fees charged for services rendered therein should be fixed at a rate sufficiently high to pay the salaries and other necessary expenses incident to such offices, so far as practicable. This period has already in part been recognized by laws now in force, and the Comptroller is aware of no good reason why it should not be applied to all the various offices of the county in which fees are authorized to be charged for services rendered.

tious offices of the county in which fees are authorized to be charged for services rendered.

In respect to the civil courts there is manifest injustice in taxing the peace loving citizen to support tribunals for the benefit of the litigous and quarrelane. Were a tax imposed upon every suit brought in our county courts to be prepaid by the plaintiff, it would go towards the support of the courts, and would at least place a portion of the burden where it properly belongs.

The amount of revenue received during the year 1859 from the County Clerk, Surrogate, Clerk of the Court of Common Pleas, and the Clerk of the Superior Court, will appear from the statement on page.

common Pleas, and the Clerk of the Superior Court, will appear from the statement on page —. In conclusion, the Comptroller offers his congratulations to the Board of Supervisors for their successful management of the affairs of the county during the past year. Their efforts towards the economical administration of the county government will meet the approval of all good citizens. Many reforms can doubtless yet be made in the management of public affairs, and in making them the Buard may at all times rely upon the ready co operation of the Comptroller.

ROBI. T. HAWS, COMPITOISE.

CITY OF NEW YORK, DEPARTMENT OF FINANCE, BERGAU OF COUNTY AFFAIRS, CHEF CHER'S OFFICE, Jan. 30, 1860. J

ROBERT F. HAWS, Esq., Compitoller:—

Ever Sir:—In compliance with your request, made some time since, "that I would prepare and submit to you, as soon as convenient, after the first of January, a report axhibiting a general view of the operations of this bureau, and its condition at the close of the year 1859, with such remarks respecting our system of accounts and methods of conducting the nublic business. or suggestions in relaremarks respecting our system of accounts and methods of conducting the public business, or suggestions in rela-tion to improvements or changes therein, as I may deem advisable," I have the honor to submit the following

BOOKS KEPT IN THE BUREAU OF COUNTY AFFAIRS.
The fellowing is a list of the books kept in this bur.
Resolution Book.
Audit Book.
Warrant Register.
Journal. Journal. Ledger. Record of Vo

Stated.

6. The Record of Fouchers —All disbursements are made upon vouchers prepared and verified in the form prescribed by the Comptroller, and these vouchers are filed separately, according to the tutles of appropriations or accounts to which they are neverally characteristics.

counts to which they are severally chargeable, and recorded in the "Record of Vouchers."

In this book, the titles of the several appropriations are written on cilibrent pages, and the payments made are charged to the account of said appropriations, and entered consecutively, each entry showing the "record number" of the person in whose favor the account was readered and the warrant drawn, a brief specification of the items charged in the account, and the number and amount of the warrant issued in payment therefor.

7. Register of Monthly Ledger Bulence.—At the close of each month, or as soon thereafter as practicable, a baisness sheet of the ledger is made out, and transmitted to the Comptoller, a copy of which is made in this register, for convenient reference.

8. The Tax Booke.—The taxes on real estate in each of the twenty-two wards are made up annually in a separate

ter. for convenient reference.

S. The Zax Books.—The taxes on real estate in each of the twenty-two wards are made up annually in a separate book, with the exception of the Nineteenth and Twenty-second wards, which require two volumes each; and the part nat taxes against residents and non readents are made up in a separate book, making the total number of twenty five volumes, placed in the hands of the Receiver of Taxes, for collection. Duplicate copies of all these books are prepared for this bures in order that the daily collections made by the Receiver of Taxes may be checked and posted therein.

9. Book of Dady Report of the Receiver of Taxes—The Receiver of Taxes may be a sollection of taxes, giving the name of each person from whom he has received mency in payment for taxes, and the amount. This report is accompanied by the receipt of the County Treasurer for the amount paid to him, and both are passed to this bureau for examination and entry. The items of taxes specified in his report are empared with the entries in, and duly posted in these tax books. The calculations of discount and interest on the collections of taxes are also examined.

TRANSACTIONS FOR THE YEAR 1859.

MELICOD OF CONSUCTING THE NUMBERS AND OF KERFING ACCOUNTS.

In opening the accounts of this bureau, at the beginning

TRANSACTIONS FOR THE YEAR 1859.

METHOD OF CONDUCTING THE SUSPINES AND OF REEPING ACCOUNTS.

In opening the accounts of this bureau, at the beginning of the year, the first thing done was to procure from the Receiver of Taxes a statement in detail of all the taxes then remaining uncollected in his bureau, which was prepared in due time, and the books containing the accounts, copied from the books in the Receiver's office, were placed in this bureau. The amount of such taxes unool lected, Jan. 1, 1859, were \$2,722,765 30 (see Board of Supervisors, Document No. 2, of 1859, page 8), and the same was debited to James Kelly, Receiver of Taxes, and credited as follows:—

Title 1. Suppose the second of the second of

been charged, as issued, to the proper accounts or appro-priations, and "Warrants Drawn" credited therewith. Upon receipt of the County Treasurer's weekly account ourrent with the warrants paid by him during the week, after comparing and duly examining the same, the account of "Warrants Drawn" is debited, and the County Trea-surer credited with the amount of warrants paid and re-turned by him.

reneived; also the disposition made of the amount.

T. Balance sheet of the County Ledger, December 31, 1859.

8. List of officers and cierks is this bureau.

In regard to the system of keeping accounts, filing vouchers, and the general method of conducting the county business, prescribed by the Comptroller, and now in use in this bureau, I would remark, that great care has been exercised in perfecting the same. The books keept by the auditor and bookkeeper exhibit all the financial operations of the county government with entire accuracy. The vouchers taken show in detail every item for which expenditures are made, the authority for making the payment, or a ready reference thereto, together with a recept in full, and the date of payment. These vouchers are regularly recorded and filed away, and may readily be referred to whenever required.

In order to secure accuracy in the transaction of business, the various checks that have been adopted render it aimest impossible that errors should escape detection; and with our experience thus far the system proves to be highly satisfactory, and but little, if any improvement therein could be made. I do not, therefore, consider any change in the general method of transacting the business and keeping the accounts advisable.

Respectfully submitted, A. S. CADY, Chief Clerk.

BURRAU OF COLLECTION OF TAXES, Jan. 16, 1860.

Hec. Romer T. Haws, Comptroller:—

Sire—In accordance with the request made by you in the month of December, that I "would prepare and transmit to you, as early as convenient, after 1st January, a report, which will exhibit a general view of the operations of this bureau, and its condition at the close of the year 1859, with such remarks respecting the system of accounts and method of conducting the branch of the public business tuder my charge now in use, or suggestions in relation to improvements or changes therein, as I may deem advisable," I respectfully submit the following Report.

My appoletment to the office of Receiver of Taxes bears date January

purpose), from the hour of eight in the forenoon till two in the attentions.

Bee 35. It shall be the duty of the said Receiver of Taxes, personally to receive all taxes which may be paid at the said citice, and of the said Leputy Receiver, to retain the peases-sion in the said office, and not elsewhere of the warrants and assessment rolls which shall, from time to time, be delivered to the said Receiver of Taxes, by the Supervisors or the Comptedier of said eight; and it shall be the duty of the said first elert to be put if the books of accounts of the said first elert to be put if the best of the said first elert to be put if the province of the said first elert to be put if the books of accounts of the said first elert to be put if the books of accounts of the said first elert to be put if the put is said to assist the light put is said to the said first elert to be put if the put is said to be said first elert to be put in the put is said to be said first elert to be put in the put in the put is said to be said first elert to be said first electrons.

teep all the books of accounts of the said office, and to said the Benput Recolver is the performance of all ditties required of him by this sot.

Fec. 85 The said Reseiver of Taxes shall enter into suitable broka to be kept by him for that purpose, the sums received by him for trace, and at the expiration of the office hours for each day, and before three o'clock thereof, shall render a statement of the amount to the Chamberiais. And at the sums time on each day pay over to the said Chamberiain the amount received on such day; he shall also thereupon receive from the said (Chamberiain a voucher for the payment of such sums, which he shall forthwith, on the same day, exhibit to the Compitoller of the said city.

Sec. 87. It shall be the duty of the said Deputy Receiver, from time to time, to enter in a column to be made for hait arross upon the sessement rolls in his possession, opposite

his owice.

The foregoing extract explains the method of conducting the routine business of receiving taxes, and paying over the meney.

The accounts of each year's taxes are contained in twenty-six separate books, usually denominated "Assessment Rolls" or "Tax Books." There is one book for taxes on real estate in each of the twenty-sive wards of the city, and for the Nineteenth and Twenty-second wards there are two such books. There is also one book for the taxes on personal estate of realtests, and another for the taxes on the personal estate of non-residents of the city, sad these twenty six tax books are placed in the hands of twelve clerks.

The following list shows the names of the clerks in charge of the books for the taxes of 1859, in the several wards respectively:—

let, 2d and 22d, H B. Cook, assisted by H. A. Rowland.
2d, 6th and 9th, J. H. Howard.
4th, 5th and 15th, H. L. Lounsbury.
7th, 8th, 16th and 1th, F. H. Pinckney and L. B. Poileck.

Policek. 12th and 19th, J. S. Vredenburgh, assisted by J. H. H.

Polick.

12th and 19th, J. S. Vredenburgh, assisted by J. H. H. Ward.

13th, 14th and 17th, D. Britton.

16th and 18th, I. O. Hout and J. T. Smith.

2cth and 2lst, W. G. McLaughlin.

Tax payers, applying for their bills, are directed to the clerks having charge of the tax books for the proper wards, by whom they are served, in the order they apply. After procuring their bills, they present them to the Receiver, who causes the interest or discount, as the case may be, to be calculated and stated thereon by the flist clerk; the money (either in bills or certified checks) is then paid to the Depty Receiver, and the bill is there upon receipted by the Receiver personally, and the name and amount entered in a book kept for the purpose. It is then passed to the clerk of the Deputy Receiver, who enters the same at length in a book kept by him, as prescribed by the thirty-seventh section of the act abreve quotted, and then delivers is to the person paying the money.

All bills for taxes are made out in favor of "The Super-

2. The aggregate amount of deposits with the City Chumber-lais, to be credit of the Commissioners of the Sinking Fund, for

A great deal of time has been consumed and labor per-formed in this bureau during the year, is receiving and examining applications for correction of errors committed formed in this bureau for correction of errors common gapileations for correction of errors common previous years.

Under the present laws, the principal amount of the work of receiving the taxes for the year is crewded into a short space of timer and when it is considered, during the brief-period, the office is constantly througed by a gree crowd of persons who are impatient of the delay to which they are subjected, and, consequently, that much of the work is performed in a hurried manner, it is not surpriving that many errors should have occurred.

Still, it is not to be questioned, that isem care was exercised than was practicable and should have been. It died that was practicable and should have been.

ing that many errors should have occurred.

Still, it is not to be questioned, that less care was exercised than was practicable and should have been. The daily collections of taxes were frequently not posted for many days, and even weeks, after the money was received; and the want of proper care, on the part of the cierks, in making out the bills for taxes, has caused many errors and blunders, which have been very troublesome and vexatious to tax-paying citizens.

But the fault of mistakes is not wholly chargeable to the officers and cierks of this bureau. Tax-payers themselves are very frequently to blame in not stating the correct ward atembers of their property; they seem to suppose that the cierks is this office must know what preparty is owned by them, like the man who applied to a postmanter for lotters, and his name being inquired, replied, "it must be stated on his lotters."

In applying for their bills, tax payers should be careful or state the ward numbers of their property, not the street numbers; and it is not always conclusive to produce their bills for the taxes of previous years, inasmuch as the ward maps in the Tax Commissioners' office are sometimes altered, and the lots numbered differently.

If the suggestion which was made in your annual report for 1858, to change the time for assessing and collecting the taxes, should be adopted, more time would be afforded for the performance of the work, and the crowds and confusion in the Tax office would, to a gree, extent, be avoided.

The rules adopted by mo imperatively require that all collections made during the day shall be posted on the

DEPARTMENT OF FINANCE, Jan. 7, 1806.
THE BOARD OF SUPERVISORS IN ACCOUNT WITH JAMES RELLY,
RECEIVER OF TAXES, FOR AND DUKING THE TEAR ERDING
DECREMENT 31, 1869.

363 39 72,281 39 724 67 5,468 14 4,878 94 May 31. To cash paid County Treasurer.... "To amount taxes refunded this m'th To amount taxes refunded this m'th
June 30. To cash paid County Treasurer...
July 30. To cash paid County Treasurer...
To amount taxes remitted
220 10

belonging to the equaty government, or the Corporal the Cay. It is, thesefore, presumed that the inform requested by you reisign exclusively to the account figures of

which are subject to the coutrol and management of the Comptroller.

Immediately upon receiving the books furnished by you, early in the year, with instructions in regard to the method of opening and keeping the accounts of this off ie, in ownformity to the general system prescribed and adopted by you, I caused said books to be opened, by orediting the appropriate accounts the amount of revenues received from taxes and other sources, and debiting the proper accounts the amount of warrants paid.

The first section of the act relating to the Board of Supervisors, passed April 15, 1887, provides that "no money shall be drawn from the treasury, except the same shall have been previously appropriated to the purpose for which it is drawn; and no expense shall be incurred, whether it shall have been ordered by the Board or make unless an appropriation of money, then in the treasury, sufficient to cover such expense, shall have been previously sufficient to cover such expense, shall have been previously.

sumceast to cover such expense, shall have been previously made.

In consequence of this restriction some embarransments was experienced for a time in the early part of the year.

The Board of Supervisors had set up a separate business, without any capital or money in their treasury, except the sum of twenty five thousand dollars, raised for the purpose of reconstructing a county jail, and with as revenues, or means of raising money until the collection of the annual taxes, which could not be commenced until into in the fall. They had also omitted to make any appropriations for the expenditures under their jurisdiction. Notwithstanding all these difficulties it was generally expected that the Comptroller would, in some way, previde means to pay the State taxes, and also the salaries of the Judges of the courts, and other county officers, as well as the other current expenditures of the county government, except the amount of four hundred and forty thousand dollars, which was temporarily advanced by me for the support of the police.

The Common Council having, according to previous usage, included in their appropriation bill for 1855, the amounts required for county purposes, it was finally concluded, upon conference between the Comptroller Mayor, that in view of all the circumstances of the Guard of Supervisors, that in view of all the circumstances of the Guard of Supervisors, that in view of all the circumstances.

that in view of all the circumstanot be improper for the Comptroller to draw his warran for such county expenses, and for the County Treasurer, pay the same, until the taxes for the year could be res ized, when the advances made could be reimbursed. The course was thereupou adopted, and advances were made to the amount of one million eight, hundred and sinest nine thousand nine hundred and seventy four deliars as eighteen costs, before the Tax Law of the year was passe

In conformity to your instructions, separate access were opened, and have been kept with each apprepriate; and all payments made have been upon warra drawn, signed and countersigned in the manner prescribly law.

..... 8,815,379 40 Balance in the Treasury at the close of De-

Flection Expenses.
Fuel, Furniture, &c.
House for Detention of Wit-10,641 40 5,000 00

House for Detention of Wilneases.
Interest on Harlem Bridge
Bonds.
Institution for the Blind.
New York Juvenile Asylum.
Officers' Fees.
Polico-for Salaries.
Do. Contingencies Deputy
Superintendent.
Do. Contingencies and
Judgments, 1888.
Do. Law Expenses and
Disbursements.
Printing and advertising. 11,424 00 50,572 28

Marine Court.
Police Courts
Supreme Court.
Superior Court.
Surrogate's office. 24,822 44 54,087 56 24,833 34 49,206 60 12,460 20

Balance, Dec 31, 1859.

The annexed balance sheet of the County Tre ledger shows the balances of appropriations requested at the close of the year:— \$86,855 14

ducted. Respectfully submitted.

A. V. STOUT, County Treasurer.

SHOE AND LEATHER BANK,
NEW YORK, Jan. 6, 1880

I hereby certify that there was standing to the credit of the County Treasury, in the books of this bank, on the Sist day of December, 1859, the sum of three hundred and sixty thousand seven hundred and eighteen dollars and eighty six cents; of which amount two hundred and sixty three dollars and seventy three thousand eight hundred and sixty three dollars and seventy two cents has since been transferred, by-order of the County Treasurer, to the credit of the City Treasury, as of date of December 31, 1859, leaving a net balance to the credit of the County Treasury, at that date, of eighty-six thousand eight hundred and fity-five dollars and fourteen cents.

Amount has above stated.

\$360.718 85

*The County Treasurer of the sounty of New York shall render to the Comptroller, weekly, an account current is the form prescribed for the true process. Which shall exhibit to the credit of the said county of New York:

1. The chalacer remaining in his hands at the date of his last preceding account current.

2. The agreegate amount of receipts, with the names of collectors and others from whom received.

3. Any other items proper to be credited to said county in such account current.

17 the clett of said account current shall exhibit:

1. The number and amount of warrants paid, and whom the same are dated in different years, distinguishing the sumber and amount of those for each year, and the appropriations to which they are charge able

2. The balance then remaining in his hands, the same to be carried down to a new account.

The account current shall be verified by the official signature of the County Treasurer, and he accompanied by the warrants charged there in, with a detailed sat thereof.

In cases where he expiration of a week occurs three days or less before the end of a mouth the account current may be deferred will be clease of the last day of the ments, at which time the same aboutd always be rendered although the preceding account may have been returned within less than one weekly.